

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 285 be amended to read as follows:

- 1 Page 2, delete lines 41 through 42, begin a new paragraph and
- 2 insert:
- 3 "SECTION 3. IC 6-1.1-15-1, AS AMENDED BY P.L.146-2008,
- 4 SECTION 137, IS AMENDED TO READ AS FOLLOWS
- 5 [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) A taxpayer may obtain a
- 6 review by the county board of a county or township official's action
- 7 with respect to either or both of the following:
- 8 (1) The assessment of the taxpayer's tangible property.
- 9 (2) A deduction for which a review under this section is
- 10 authorized by any of the following:
- 11 (A) IC 6-1.1-12-25.5.
- 12 (B) IC 6-1.1-12-28.5.
- 13 (C) IC 6-1.1-12-35.5.
- 14 (D) IC 6-1.1-12.1-5.
- 15 (E) IC 6-1.1-12.1-5.3.
- 16 (F) IC 6-1.1-12.1-5.4.
- 17 (b) At the time that notice of an action referred to in subsection (a)
- 18 is given to the taxpayer, the taxpayer shall also be informed in writing
- 19 of:
- 20 (1) the opportunity for a review under this section, including a
- 21 preliminary informal meeting under subsection (h)(2) with the
- 22 county or township official referred to in this subsection; and
- 23 (2) the procedures the taxpayer must follow in order to obtain a
- 24 review under this section.

(c) In order to obtain a review of an assessment or deduction effective for the assessment date to which the notice referred to in subsection (b) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (b).

(d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. ~~For an assessment date in a year before 2009, The notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:~~

~~(1) May 10 of the year; or~~

~~(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).~~

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

(f) The written notice filed by a taxpayer under subsection (c) or (d) must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

(1) initiates a review under this section; and

(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

(1) immediately forward the notice to the county board; and

(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

(A) discussing the specifics of the taxpayer's assessment or deduction;

(B) reviewing the taxpayer's property record card;

- 1 (C) explaining to the taxpayer how the assessment or
- 2 deduction was determined;
- 3 (D) providing to the taxpayer information about the statutes,
- 4 rules, and guidelines that govern the determination of the
- 5 assessment or deduction;
- 6 (E) noting and considering objections of the taxpayer;
- 7 (F) considering all errors alleged by the taxpayer; and
- 8 (G) otherwise educating the taxpayer about:
 - 9 (i) the taxpayer's assessment or deduction;
 - 10 (ii) the assessment or deduction process; and
 - 11 (iii) the assessment or deduction appeal process.
- 12 (i) Not later than ten (10) days after the informal preliminary
- 13 meeting, the official referred to in subsection (a) shall forward to the
- 14 county auditor and the county board the results of the conference on a
- 15 form prescribed by the department of local government finance that
- 16 must be completed and signed by the taxpayer and the official. The
- 17 form must indicate the following:
 - 18 (1) If the taxpayer and the official agree on the resolution of all
 - 19 assessment or deduction issues in the review, a statement of:
 - 20 (A) those issues; and
 - 21 (B) the assessed value of the tangible property or the amount
 - 22 of the deduction that results from the resolution of those issues
 - 23 in the manner agreed to by the taxpayer and the official.
 - 24 (2) If the taxpayer and the official do not agree on the resolution
 - 25 of all assessment or deduction issues in the review:
 - 26 (A) a statement of those issues; and
 - 27 (B) the identification of:
 - 28 (i) the issues on which the taxpayer and the official agree;
 - 29 and
 - 30 (ii) the issues on which the taxpayer and the official
 - 31 disagree.
 - 32 (j) If the county board receives a form referred to in subsection
 - 33 (i)(1) before the hearing scheduled under subsection (k):
 - 34 (1) the county board shall cancel the hearing;
 - 35 (2) the county official referred to in subsection (a) shall give
 - 36 notice to the taxpayer, the county board, the county assessor, and
 - 37 the county auditor of the assessment or deduction in the amount
 - 38 referred to in subsection (i)(1)(B); and
 - 39 (3) if the matter in issue is the assessment of tangible property,
 - 40 the county board may reserve the right to change the assessment
 - 41 under IC 6-1.1-13.
 - 42 (k) If:
 - 43 (1) subsection (i)(2) applies; or
 - 44 (2) the county board does not receive a form referred to in
 - 45 subsection (i) not later than one hundred twenty (120) days after
 - 46 the date of the notice for review filed by the taxpayer under

subsection (c) or (d);
the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. The county assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.

(l) At the hearing required under subsection (k):

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:

(A) the basis for the assessment or deduction decision; and

(B) the reasons the taxpayer's contentions should be denied.

(m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (k). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(n) The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (k) to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor.

(o) If the maximum time elapses:

(1) under subsection (k) for the county board to hold a hearing; or

(2) under subsection (n) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

SECTION 4. IC 6-1.1-17-3, AS AMENDED BY P.L.146-2008, SECTION 147, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state

board of accounts. The political subdivision shall give notice by publication to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. ~~A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.~~

~~(b) Beginning in 2010, before October 1 of a calendar year, the county auditor shall mail to the last known address of each person liable for any property taxes, as shown on the tax duplicate, or to the last known address of the most recent owner shown in the transfer book, a statement that includes:~~

~~(1) the assessed valuation as of the assessment date in the current calendar year of tangible property on which the person will be liable for property taxes first due and payable in the immediately succeeding calendar year and notice to the person of the opportunity to appeal the assessed valuation under IC 6-1.1-15-1(c) (before July 1, 2008) or IC 6-1.1-15-1 (after June 30, 2008);~~

~~(2) the amount of property taxes for which the person will be liable to each political subdivision on the tangible property for taxes first due and payable in the immediately succeeding calendar year, taking into account all factors that affect that liability, including:~~

~~(A) the estimated budget and proposed tax rate and tax levy formulated by the political subdivision under subsection (a);~~

~~(B) any deductions or exemptions that apply to the assessed valuation of the tangible property;~~

~~(C) any credits that apply in the determination of the tax liability; and~~

~~(D) the county auditor's best estimate of the effects on the tax liability that might result from actions of:~~

~~(i) the county board of tax adjustment; or~~

~~(ii) the department of local government finance;~~

~~(3) a prominently displayed notation that:~~

~~(A) the estimate under subdivision (2) is based on the best information available at the time the statement is mailed; and~~

~~(B) based on various factors, including potential actions by:~~

- 1 (i) the county board of tax adjustment; or
- 2 (ii) the department of local government finance;
- 3 it is possible that the tax liability as finally determined will
- 4 differ substantially from the estimate;
- 5 (4) comparative information showing the amount of property
- 6 taxes for which the person is liable to each political subdivision
- 7 on the tangible property for taxes first due and payable in the
- 8 current year; and
- 9 (5) the date, time, and place at which the political subdivision will
- 10 hold a public hearing on the political subdivision's estimated
- 11 budget and proposed tax rate and tax levy as required under
- 12 subsection (a):
- 13 (c) The department of local government finance shall:
- 14 (1) prescribe a form for; and
- 15 (2) provide assistance to county auditors in preparing;
- 16 statements under subsection (b): Mailing the statement described in
- 17 subsection (b) to a mortgagee maintaining an escrow account for a
- 18 person who is liable for any property taxes shall not be construed as
- 19 compliance with subsection (b):
- 20 (d) (b) The board of directors of a solid waste management district
- 21 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
- 22 conduct the public hearing required under subsection (a):
- 23 (1) in any county of the solid waste management district; and
- 24 (2) in accordance with the annual notice of meetings published
- 25 under IC 13-21-5-2.
- 26 (e) (c) The trustee of each township in the county shall estimate the
- 27 amount necessary to meet the cost of township assistance in the
- 28 township for the ensuing calendar year. The township board shall adopt
- 29 with the township budget a tax rate sufficient to meet the estimated cost
- 30 of township assistance. The taxes collected as a result of the tax rate
- 31 adopted under this subsection are credited to the township assistance
- 32 fund.
- 33 (f) (d) This subsection expires January 1, 2009. A county shall adopt
- 34 with the county budget and the department of local government finance
- 35 shall certify under section 16 of this chapter a tax rate sufficient to raise
- 36 the levy necessary to pay the following:
- 37 (1) The cost of child services (as defined in IC 12-19-7-1) of the
- 38 county payable from the family and children's fund.
- 39 (2) The cost of children's psychiatric residential treatment
- 40 services (as defined in IC 12-19-7.5-1) of the county payable from
- 41 the children's psychiatric residential treatment services fund.
- 42 A budget, tax rate, or tax levy adopted by a county fiscal body or
- 43 approved or modified by a county board of tax adjustment that is less
- 44 than the levy necessary to pay the costs described in subdivision (1) or
- 45 (2) shall not be treated as a final budget, tax rate, or tax levy under
- 46 section 11 of this chapter."

- 1 Delete pages 3 through 4.
- 2 Page 5, delete lines 1 through 12.
- 3 Page 7, delete lines 40 through 41.
- 4 Page 7, line 42, delete "(5)" and insert "**(4)**".
- 5 Renumber all SECTIONS consecutively.
(Reference is to ESB 285 as printed April 10, 2009.)

Representative Clements